

Mary C. Mayhew, Commissioner Paul R. LePage, Governor

Department of Harathand Human Services FiFinacials Services - Audit # 11S State House Station AulgustataMairine043333-0011

Tel: (207) 287-2403; TTY users call Mai(207R@R\*2740B Fax (207) 287-2601Fax:\(\(\begin{align\*}2607\)\)\(\begin{align\*}2876-2601\)\(\begin{align\*}5667\)\(\begin{align\*}2607\)\(\begin{alig

Fraud Hotline: (866) 348-1129

July13, 2012

TO: **Interested Parties** 

FROM: Herb F. Downs, Director, Division of Audit

**SUBJECT:** Maine Uniform Accounting and Auditing Practices for Community Agencies

(MAAP IV effective date July 1, 2012)

The purpose of this letter is to clarify the applicability of the recently adopted version of the Maine Uniform Accounting and Auditing Practices for Community Agencies, also known as MAAP IV.

The July 1, 2012 MAAP rule is applicable for contracts entered into or after July 1, 2012. Contracts with start dates prior to July 1, 2012, are governed by the MAAP rules in effect on the date of the start date of the contract.

Rules and related rulemaking documents may be reviewed at and printed from the DHHS Division of Audit website at <a href="http://www.maine.gov/dhhs/audit/social-services">http://www.maine.gov/dhhs/audit/social-services</a> or, interested parties may request a paper copy of rules by calling 207-287-2403. TTY users may call Maine Relay 711.

If you have any questions regarding the rule, please contact Ronald Rocheleau at 207-287-3256.